

“Exhibit J-10”

STATEMENT OF ACCOUNT

RAY QUINNEY & NEBEKER

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Debtor USA Commercial Mortgage Co., et al.
Thomas J. Allison 4484 South Pecos Road
Las Vegas, NV 89121

January 19, 2007
Invoice No. 357335

For Legal Services Rendered Through November 30, 2006

Matter No. 34585-00012

Plan and Disclosure Statement

11/01/06 S Cummings	1.10 Continued preparation of claim classification summary.
11/01/06 S Cummings	5.40 Continued review and revision of disclosure statement.
11/01/06 P Hunt	.80 Draft liquidation trust agreement (.8).
11/01/06 A Jarvis	.30 Correspondence on disclosure statement.
11/01/06 A Jarvis	1.10 Review latest draft of term sheet and issues respecting plan and disclosure statement.
11/01/06 S Strong	.50 Identify issues to addressed in revised Disclosure Statement (.5).
11/01/06 S Strong	.80 Telephone conference with J. Miller regarding Plan solicitation and balloting issues (.8).
11/01/06 S Strong	2.40 Work on Disclosure Statement revisions (2.4).
11/02/06 S Cummings	9.30 Continued revision of disclosure statement.
11/02/06 S Cummings	.60 Review of FTDF Equity Committee Plan.
11/02/06 P Hunt	5.60 Draft and edit liquidation trust agreement (5.6).

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11/02/06 A Jarvis	1.00 Conference call regarding plan, committee negotiations.
11/02/06 A Jarvis	.20 Correspondence on negotiations on plan issues.
11/02/06 A Jarvis	.30 Correspondence with E. Karasik regarding negotiations between committees.
11/02/06 A Jarvis	.30 Correspondence on plan negotiations.
11/02/06 A Jarvis	.70 Correspondence on plan issues.
11/02/06 A Jarvis	.30 Correspondence with S. Smith regarding plan issues.
11/02/06 A Jarvis	1.10 Review and revise plan, term sheet.
11/02/06 S Strong	2.30 Analysis of comments received from and issued raised by SEC and PBGC regarding proposed disclosure statement (0.6); analysis of issues pertaining to liquidating trust under Plan to be addressed in revised disclosure statement (1.7).
11/02/06 S Strong	.40 Identify plan and disclosure statement revisions (.4).
11/02/06 S Strong	.40 Work on resolving tax issues and PBGC issues for revised disclosure statement (0.4).
11/02/06 S Strong	.30 Telephone conference with J. Atkinson regarding liquidation analysis for disclosure statement (.3).
11/02/06 S Strong	1.70 Analysis of plan solicitation and balloting issues (0.6); draft proposed balloting procedures (1.1).
11/02/06 S Strong	.50 Telephone conference with D. Baddley regarding prepaid interest discussion for disclosure statement (0.5).
11/02/06 S Strong	.50 Telephone conference with J. Atkinson and A. W. Jarvis regarding liquidation analysis and related Plan and disclosure statement drafting issues (.5).

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11/02/06 S Strong	.70 Review and analysis of email from E. Karasik and attached version of Plan drafted by FTDF Committee (0.7).
11/02/06 S Strong	.30 Review proposed litigation trust agreement (0.3).
11/03/06 S Cummings	6.10 Continued review and revision of disclosure statement.
11/03/06 S Cummings	.90 Analysis of the binding effect of confirmation on dissenters.
11/03/06 P Hunt	1.00 Office conference with A. W. Jarvis - joined by S. C. Strong regarding revised plan issues and work to be done before filing deadline (.6); read emails regarding plan drafting issues (.5).
11/03/06 A Jarvis	.60 Telephone conference with S. C. Strong and P. Hunt regarding plan and disclosure statement revisions.
11/03/06 A Jarvis	.30 Correspondence regarding plan issues.
11/03/06 A Jarvis	.30 Correspondence on plan, prepaid interest issue.
11/03/06 A Jarvis	.30 Correspondence on plan issues.
11/03/06 E Monson	.70 Participate in portion of conference call with committee counsel regarding plan and balloting issues.
11/03/06 E Monson	.90 Work on litigation trust insert to Disclosure Statement.
11/03/06 S Strong	2.10 Continue work on disclosure statement updates and revisions (2.1).
11/03/06 S Strong	.10 Telephone conference with J. Atkinson regarding liquidation analysis and related issues (.1).
11/03/06 S Strong	.10 Follow-up on tax issues for revised plan and disclosure statement (.1).

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11/03/06 S Strong	.60 Telephone conference with A. W. Jarvis and P. Hunt regarding plan revisions needed based on call today with committees (.6).
11/03/06 S Strong	.90 Work on solicitation procedures and motion for approval of same (.9).
11/03/06 S Strong	.20 Telephone conference with D. Baddley regarding prepaid interest issues and proposed treatment of same under Plan (.2).
11/03/06 S Strong	1.10 Legal research regarding prepaid interest issues to address in plan and disclosure statement (1.1).
11/03/06 S Strong	.30 Telephone conference with C. Pajak regarding plan and disclosure statement issues (.3).
11/03/06 S Strong	.10 Exchange emails with S. Smith regarding direct lender balloting (.1).
11/04/06 S Cummings	2.20 Continued review and revision of disclosure statement.
11/04/06 A Jarvis	6.00 Revise plan of reorganization.
11/04/06 A Jarvis	.50 Correspondence on plan revisions.
11/04/06 E Monson	3.70 Work on disclosure statement.
11/04/06 S Strong	2.40 Continue drafting and editing proposed stipulation regarding balloting procedures (2.4).
11/04/06 S Strong	1.70 Review and edit current draft of Disclosure Statement (1.7).
11/04/06 S Strong	2.00 Continue working on disclosure statement (2.0).
11/04/06 S Strong	1.10 Review and analysis of latest draft of Plan from C. Pajak (1.1).
11/05/06 P Hunt	10.30 Analyze First Trust Deed Fund plan to determine what needs to be added (2.3); revise draft plan to add in Debtor issues (8.0).
11/05/06 A Jarvis	.50 Correspondence on revisions to plan.

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11/05/06 A Jarvis	.30	Conference with S. C. Strong and E. A. Monson regarding revisions to plan and disclosure statement.
11/05/06 A Jarvis	.50	Conference call with client regarding plan issues, APA.
11/05/06 A Jarvis	12.50	Revise plan and disclosure statement.
11/05/06 E Monson	6.80	Work on Plan and Disclosure Statement.
11/05/06 S Strong	1.00	Continue drafting and revising Disclosure Statement to accompany second amended Plan (1.0).
11/05/06 S Strong	.60	Participate in conference call with Mesirow team regarding Plan revisions and committees positions (.6).
11/05/06 S Strong	.90	Work on Disclosure Statement revisions (0.3); exchange emails with S. Smith regarding updated/revised facts for Disclosure Statement (0.6).
11/05/06 S Strong	.90	Research class "impairment" issues (0.9).
11/05/06 S Strong	2.90	Continue drafting and revising proposed stipulation on balloting procedures (2.7); circulate draft of balloting procedures stipulation with comments to committees for review (0.2).
11/05/06 S Strong	3.10	Review latest rounds of Plan revisions and analysis of corresponding changes needed in Disclosure Statement (1.8); work on Disclosure Statement updates and revisions (1.1); circulate revised Disclosure Statement with comments to Mesirow and A. W. Jarvis for review (0.2).
11/06/06 S Cummings	12.40	Continued revision of disclosure statement.
11/06/06 S Cummings	.80	Analysis of binding effect of confirmation on dissenting creditors.

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11/06/06 P Hunt	16.40	Revise draft plan with Debtor's issues/comments (7.3); participate in conference call with Committee counsel regarding amendments to plan (left before end of call) (2.0); further revisions to plan with Committee comments (5.9); prepare plan documents for filing (1.2).
11/06/06 A Jarvis	1.90	Draft plan and disclosure statement.
11/06/06 A Jarvis	.50	Telephone conference with J. Atkinson regarding disclosure statement.
11/06/06 A Jarvis	5.80	Draft plan and disclosure statement, APA changes.
11/06/06 B Kotter	5.90	Brief conference with S. C. Strong regarding Plan needs (.2); review declarations and draft Plan Insert on capabilities to new loan servicer provider (2.3); assist in making revisions to Plan prior to filing with court (3.4).
11/06/06 E Monson	13.30	Work on Plan & Disclosure Statement.
11/06/06 E Monson	1.00	Participate in portions of conference call with Committee Counsel regarding Plan and Disclosure Statement.
11/06/06 S Strong	.30	Telephone conference with D. Baddley regarding prepaid interest issue for Disclosure Statement (0.2); forward revised versions of plan and disclosure statement to him for review (0.1).
11/06/06 S Strong	.50	Telephone conference with J. Atkinson regarding disclosure statement and liquidation analysis (.5).
11/06/06 S Strong	.30	Telephone conference with J. Miller regarding balloting procedures for Plan (0.2); exchange emails with him regarding same (0.1).
11/06/06 S Strong	.30	Exchange voice messages with F. Anderson of PBGC regarding disclosure statement language (0.1); work on same (0.2).

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11/06/06 S Strong	2.50 Continue revising and expanding disclosure statement (2.4); circulate current draft of same to committees for review (0.1).
11/06/06 S Strong	1.10 Analysis of current draft of plan and corresponding revisions needed to disclosure statement (1.1).
11/06/06 S Strong	1.70 Review and incorporate proposed privacy ombudsman language into disclosure statement (0.5); work on revising disclosure statement per comments and inserts from committees (1.1); circulate revised draft of same to committees (0.1).
11/06/06 A Tsu	14.80 Reviewing Debtors Second Amended Joint Chapter 11 Plan of Reorganization (2.9); reviewing electronic docket and other sources to make appropriate changes and fill in missing factual background information (3.1); reviewing defined terms in Plan for Cross referencing sections for Plan (2.2); reviewing and locating cross references for same (2.7); editing and changing Plan (3.9).
11/07/06 S Cummings	7.90 Continued revision of disclosure statement.
11/07/06 S Cummings	1.60 Conference call with Committees regarding revisions to disclosure statement.
11/07/06 P Hunt	1.90 Emails to A. Hosey regarding plan errata issues (.1); reformat plan for review (.9); compile plan/disclosure paper documents (.9).
11/07/06 A Jarvis	5.10 Draft disclosure statement.
11/07/06 A Jarvis	5.90 Revise disclosure statement, plan, revise APA.
11/07/06 B Kotter	5.50 Draft Plan Inserts regarding classes of claims and treatment under the Plan (1.8); draft plan insert regarding privacy ombudsman requirements (2.1); review claims amounts from Mesirow for inclusion (1.0); work on solicitation procedures and materials (.6).
11/07/06 E Monson	9.50 Work on Disclosure Statement.
11/07/06 E Monson	2.00 Review comments from Committee Counsel.

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11/07/06 E Monson	1.60 Participate in conference call with Committee Counsel regarding disclosure statement.
11/07/06 E Monson	1.00 Review numerous e-mails from Committee Counsel regarding additional language to include in disclosure statement.
11/07/06 S Strong	.20 Exchange emails with G. Garman and A. Hosey regarding revised plan filed last night (.2).
11/07/06 S Strong	.40 Evaluate need for errata to Plan (0.2); exchange emails with local counsels office regarding details of filing of Plan errata today (0.2).
11/07/06 S Strong	2.50 Continue work on revising and finalizing disclosure statement for filing tonight (2.5).
11/07/06 S Strong	.60 Telephone conference with N. Peterman and D. Baddley regarding revisions to disclosure statement (0.3); work on same (0.3).
11/07/06 S Strong	1.50 Exchange emails with M. Haftl regarding liquidation analysis for disclosure statement (0.2); review liquidation analysis in prior version of disclosure statement (0.2); analysis of revised liquidation analysis language for disclosure statement and related exhibit (0.4); telephone conference with M. Haftl regarding same (0.2); incorporate revised liquidation analysis into disclosure statement (0.2); telephone conference with J. Atkinson and M. Haftl regarding same (0.3).
11/07/06 S Strong	5.40 Participate in conference call with committees and debtors professionals regarding final disclosure statement amendments and inserts from committees (1.3); work on final revisions to disclosure statement (3.4); review exhibits to same and oversee transmittal of revised disclosure statement and exhibits to local counsel for filing tonight (0.5); exchange emails with local counsel regarding filing of same (0.2).
11/07/06 A Tsu	1.20 Work on plan revisions.

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11/08/06 A Jarvis	.30 Telephone conference with T. Allison regarding APA, Colt, Wyndham loans.
11/08/06 A Jarvis	.30 Telephone conference with J. Atkinson, M. Haftl and S. C. Strong regarding liquidation analysis.
11/08/06 A Jarvis	.70 Plan, APA clean up.
11/08/06 A Jarvis	.40 Correspondence on preparation of ballots.
11/08/06 A Jarvis	.20 Correspondence on notice of confirmation.
11/08/06 A Jarvis	.30 Correspondence on plan and disclosure statement clean up.
11/08/06 B Kotter	1.60 Work on confirmation hearing notice (1.6).
11/08/06 E Monson	.90 Review numerous e-mails and attachments regarding Disclosure Statement and Summary of Plan.
11/08/06 E Monson	.20 Review e-mail regarding range of recovery for claimants.
11/08/06 E Monson	.50 Review additional e-mails to changes to Disclosure Statement.
11/08/06 E Monson	2.20 Work on issues relating to Disclosure Statement and Plan.
11/08/06 E Monson	.20 Review voice mail and e-mail from C. Pajak regarding tax issue on Disclosure Statement and send reply e-mail (.2).
11/08/06 S Strong	.40 Exchange emails with C. Carlyon regarding revised disclosure statement filed last night (0.1); oversee preparation and circulation of redlined version of same (0.2); exchange emails with J. Reed regarding same (0.1).
11/08/06 S Strong	.80 Review and revise form of Plan ballots and proposed balloting notice (0.8).

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11/08/06 S Strong	.90 Review revised disclosure statement as filed last night and analysis of additional information needed to complete disclosure statement upon approval by court (0.7); exchange emails with D. Baddley regarding prepaid interest discussion in disclosure statement (0.1); telephone conference with him regarding same (0.1).
11/08/06 S Strong	1.20 Exchange emails with M. Haftl regarding liquidation analysis in disclosure statement and projected distributions to various classes under plan (0.2); review email from C. Pajak with questions regarding same (0.1); further analysis of issues regarding same (0.9).
11/08/06 S Strong	1.30 Exchange emails with J. Miller regarding solicitation procedures, forms of ballots, and related solicitation materials (.1); review and revise solicitation materials (1.1); telephone conference with J. Miller regarding same (.1).
11/08/06 A Tsu	.70 Reviewing and editing cross-references to Plan.
11/09/06 S Cummings	4.00 Revisions to filed disclosure statement.
11/09/06 P Hunt	.50 Team meeting regarding plan and disclosure statement issues (.5).
11/09/06 A Jarvis	.30 Work on balloting procedures motion.
11/09/06 A Jarvis	.70 Review and revise balloting procedures order.
11/09/06 A Jarvis	.50 Conference with working group on plan and disclosure statement clean up.
11/09/06 A Jarvis	.50 Correspondence with SEC regarding comments on plan and disclosure statement.
11/09/06 A Jarvis	.40 Correspondence on prepaid interest definition.
11/09/06 A Jarvis	.40 Correspondence on plan issues.

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11/09/06 B Kotter	6.00 Work on notice and confirmation issues (1.7); work on ballots (.6) and prepared order (.4); continue revisions to Notice (.8); further revisions to Disclosure Statement Order (.7); work on solicitation materials (1.8).
11/09/06 E Monson	.60 Work on drafting generic ballot to be used for classes voting on fee plan.
11/09/06 E Monson	.50 Meeting with Ray Quinney & Nebeker team regarding items to be accomplished involving Plan, Disclosure Statement, and ballot procedures.
11/09/06 E Monson	1.20 Review numerous e-mails and attachments from Mesirov and Committee Counsel regarding comments to Plan and Disclosure Statement.
11/09/06 S Strong	1.10 Work on balloting procedures (0.9); emails to local counsel regarding Notice of Filing of proposed balloting procedures, confirmation notice, and proposed ballots (0.2).
11/09/06 S Strong	1.00 Review and analysis of various proposed edits from committees to the Disclosure Statement (1.0).
11/09/06 S Strong	.50 Meet with RQN team regarding plan and disclosure statement revisions and related issues (.5).
11/09/06 S Strong	.50 Review and analysis of various proposed edits from committees to the Plan (0.5).
11/09/06 S Strong	2.10 Review and analysis of issues concerning committees compromises and affect on proposed distributions under Plan (0.8); participate in telephone conference with J. Atkinson, S. Smith, A. W. Jarvis and N. Peterman regarding same (1.3).
11/09/06 S Strong	.60 Further analysis of clean-up edits needed to Disclosure Statement (.6).
11/09/06 A Tsu	1.50 Reviewing and editing plan checking cross references to circulate for comment.

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11/09/06 A Tsu	6.20 Editing and revising plan (2.9), incorporating changes of committees (2.7), and confirming cross references are correct after changes have been made (.6).
11/10/06 S Cummings	1.50 Continued revision to filed disclosure statement.
11/10/06 P Hunt	6.70 Review and analyze Committee comments to plan, accept or reject same, and amend plan with new information and clean up (6.7).
11/10/06 A Jarvis	.20 Conference with S. C. Strong regarding plan issues.
11/10/06 A Jarvis	.60 Correspondence regarding prepaid interest definition.
11/10/06 A Jarvis	.20 Conference with P. Hunt regarding plan and disclosure statement.
11/10/06 A Jarvis	.40 Telephone conference with T. Allison regarding IP, Plan issues.
11/10/06 A Jarvis	.40 Correspondence on regulatory exemption issues.
11/10/06 A Jarvis	.40 Correspondence regarding and revisions to confirmation notice.
11/10/06 A Jarvis	.50 Work on revisions to plan.
11/10/06 B Kotter	3.20 Review and respond to e-mail regarding comparison of disclosure statement orders (.4); revise and edit Notice (2.1); e-mail to A. W. Jarvis and S. C. Strong with comments (.7).
11/10/06 E Monson	2.80 Review numerous e-mails regarding changes and revisions to Disclosure Statement and Plan and work on issues relating thereto.
11/10/06 E Monson	1.00 Revise ballots in connection with Plan.
11/10/06 S Strong	.30 Analysis of materials forwarded by M. Haftl and S. Smith regarding Realty Advisors and potential recoveries under Plan and liquidation scenarios (.3).

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11/10/06 S Strong	4.70 Telephone conference with S. Smith regarding clean-up edits to disclosure statement (0.3); review and analysis of emails from committees with various suggested clean-up edits to disclosure statement (1.6); work on edits to disclosure statement in preparation for Mondays hearing requesting approval of same (2.8).
11/10/06 S Strong	.50 Telephone conference with J. Atkinson and M. Haftl regarding liquidation analysis for each debtor and projected distributions for each class under plan (.5).
11/10/06 A Tsu	6.10 Reviewing and editing plan (2.0); reviewing, making and confirming committee comments (4.1).
11/11/06 P Hunt	7.30 Revise plan with Committee changes/compromises.
11/11/06 A Jarvis	.50 Conference call on plan and disclosure statement issues with client.
11/11/06 A Jarvis	7.40 Revise plan and disclosure statement.
11/11/06 A Jarvis	.60 Correspondence on issues between unsecured creditors committee and direct lenders committee.
11/11/06 B Kotter	.40 Review and respond to e-mail from S. C. Strong regarding notice of confirmation hearing (.2); review and respond to e-mail regarding Disclosure Statement hearing (.2).
11/11/06 S Strong	.80 Telephone conference with A. W. Jarvis regarding servicing fees and related Plan issues (0.3); review emails from S. Smith, G. Garman and T. Burr regarding same (0.5).
11/11/06 S Strong	.40 Telephone conference with J. Miller regarding revisions to solicitation procedures and related balloting issues (.4).

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11/11/06 S Strong	2.80 Review proposed order approving disclosure statement (0.2); make revisions to same (1.2); review and revise drafts of same (1.1); circulate proposed order approving disclosure statement and exhibits thereto to committees for review (0.3).
11/11/06 S Strong	.50 Review plan and circulate redline of same to committees for review (0.5).
11/11/06 S Strong	1.90 Review further revised data from Mesirow regarding estimated distributions to various classes under plan (0.4); exchange emails with M. Haftl regarding same (0.2); make further disclosure statement revisions to reflect same (0.9); review further revisions and circulate revised disclosure statement to committees for review (0.4).
11/11/06 S Strong	.20 Exchange emails with L. Schwartz and A. W. Jarvis regarding administrative expense provisions in Plan (.2).
11/12/06 P Hunt	5.00 Read numerous emails commenting on amendments to plan (.6); incorporate email comments into plan (4.4).
11/12/06 A Jarvis	2.30 Revise plan and disclosure statement.
11/12/06 A Jarvis	2.90 Prepare for hearing on disclosure statement.
11/12/06 B Kotter	.50 Review e-mail from R. Charles (.2); review e-mails regarding preparation for Disclosure Statement hearing (.3).
11/12/06 E Monson	5.00 Assist in preparations for hearing on Disclosure Statement.
11/12/06 S Strong	1.40 Review and analysis of spreadsheet from S. Smith regarding scheduled and filed claims against all debtors (0.4); email to M. Haftl regarding debtors estimate of claims per class needed for disclosure statement (0.1); review and analysis of information from M. Haftl regarding same (0.3); incorporate same into revised disclosure statement (0.6).

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11/12/06 S Strong	.60 Telephone conference with D. Baddley regarding additional revisions to disclosure statement regarding prepaid interest (0.2); make revisions to disclosure statement regarding same (0.4).
11/12/06 S Strong	.20 Email to A. Landis current draft of proposed order on disclosure statement and exhibits thereto (.2).
11/12/06 S Strong	1.90 Make further revisions to disclosure statement and proposed order thereon (and exhibits) (1.9).
11/12/06 S Strong	.50 Review Plan provisions regarding prepaid interest and unremitted principal (0.5).
11/12/06 S Strong	.60 Work on final changes to Plan in advance of tomorrows hearing on disclosure statement (0.3); circulate revised version of Plan with redlines to committees (0.2); circulate same to J. McCarroll and N. Peterman (0.1).
11/12/06 S Strong	.90 Telephone conference with S. Smith regarding servicing fee compromise language for Plan and disclosure statement (0.2); review language for disclosure statement regarding various compromises (0.4); oversee disclosure statement edits regarding same (0.3).
11/12/06 S Strong	.20 Circulate revised version of disclosure statement to committees (0.1); circulate same to J. McCarroll and N. Peterman (0.1).
11/12/06 S Strong	.30 Gather and prepare documents for hearing tomorrow (0.3).
11/13/06 S Cummings	2.40 Continued review and revision of filed disclosure statement.
11/13/06 P Hunt	6.60 Read emails regarding plan revision issues (.6); read emails from Committee members regarding plan revisions (.5); read email from Mesirow counsel regarding plan revisions and analyze same (.6); analyze proposed changes to plan to determine which to include (.8); revise plan to include comments (4.1).

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11/13/06 A Jarvis	.90 Prepare for hearing on disclosure statement.
11/13/06 A Jarvis	3.30 Attend hearing on disclosure statement.
11/13/06 A Jarvis	4.50 Make changes to plan and disclosure statement for approval and distribution.
11/13/06 B Kotter	10.40 Work on revising ballots (2.5); work on revising Disclosure Summary (1.3); work on revising balloting procedures (2.4); work on revising Notice of Confirmation (1.9); and Disclosure Order (1.7); draft e-mail to counsel (.6).
11/13/06 E Monson	3.60 Assist in preparations for hearing on Disclosure Statement.
11/13/06 E Monson	3.00 Attend hearing on Disclosure Statement.
11/13/06 E Monson	.50 Meeting with Silver Point, A. W. Jarvis and Susan Smith to discuss Plan and Disclosure Statement issues.
11/13/06 E Monson	2.70 Work on making revisions to Plan and Disclosure Statement after hearing.
11/13/06 S Strong	.20 Exchange emails with E. Barnes regarding PBGCs withdrawal of disclosure statement objection (0.2).
11/13/06 S Strong	.20 Exchange emails with A. Parlen regarding revisions to proposed order approving disclosure statement (0.2).
11/13/06 S Strong	.60 Telephone conference with D. Baddley regarding his suggested revisions to disclosure statement and plan (0.2); review and analysis of his revisions (0.3); exchange emails with him regarding same (0.1).
11/13/06 S Strong	.40 Exchange emails with J. Miller regarding committees request to permit plan balloting by fax (0.2); facilitate revisions to disclosure statement and balloting procedures regarding same (0.2).

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11/13/06 S Strong	1.20 Facilitate revisions needed to disclosure statement and proposed order (and related balloting exhibits) based on hearing this morning (0.5).
11/13/06 S Strong	.80 Review further clean-up edits to Plan from committees (0.8).
11/13/06 S Strong	.40 Review suggested revisions to disclosure statement from J. McCarroll of SP (0.4).
11/13/06 S Strong	.80 Review further clean-up edits to disclosure statement from committees (0.8).
11/13/06 S Strong	3.20 Telephone conference with J. Miller regarding disclosure statement approval and revised balloting and plan confirmation schedule and deadlines (0.3); exchange emails with J. Miller regarding further revisions to proposed order approving disclosure statement and related balloting procedures and Notice (0.3); work on further revisions to same (2.6).
11/13/06 S Strong	.60 Work on further revisions needed to Plan and disclosure statement (.6).
11/13/06 S Strong	1.30 Work on final revisions to Plan (1.1); circulate revised version of Plan to committees and Silver Point with comments (0.2).
11/13/06 S Strong	3.80 Work on final revisions to Disclosure Statement (3.6); circulated revised version of Disclosure Statement to committees and Silver Point with comments (0.2).
11/14/06 S Cummings	3.90 Continued revision of disclosure statement.
11/14/06 P Hunt	11.00 Review emails sent regarding further plan revisions (.6); plan revisions with new comments from Committees and team(6.5); email to Committee on plan (.3); respond to comments of Committees on final draft of plan (1.8); respond to Committee comments (1.5); email to Committee to circulate filed plan (.1); email to local counsel regarding filing plan instructions (.2).
11/14/06 A Jarvis	1.10 Draft hypotheticals for disclosure statement.

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11/14/06 A Jarvis	.30 Correspondence on tax issues.
11/14/06 A Jarvis	.20 Telephone conference with G. Garman regarding \$2.6 million issue.
11/14/06 A Jarvis	7.50 Revise plan and disclosure statement, procedures, solicitation package for approval and distribution.
11/14/06 B Kotter	7.30 Review of hypotheticals for plan/disclosure statement (1.1); exchange e-mails with A. Parlen regarding revisions to Order (.3); work on revising order approving disclosure statement and exhibits (5.3); review comments from various committee counsel regarding hypotheticals, plan, and solicitation materials (.6).
11/14/06 E Monson	7.60 Review numerous e-mails and attachments relating to further revisions to Plan and Disclosure Statement and work on making changes.
11/14/06 E Monson	.30 Conference with M. Levinson, and J. Hermann regarding issues relating to Disclosure Statement.
11/14/06 S Strong	.20 Exchange emails with M. Olson regarding status of disclosure statement and explanations for investors regarding same (.2).
11/14/06 S Strong	.20 Exchange emails with M. Levinson regarding revised disclosure statement (0.1); email to committees regarding same (0.1).
11/14/06 S Strong	1.80 Work on issues concerning solicitation package preparation (1.5); review email from C. Carlyon regarding same (0.1); telephone conference with J. Miller regarding same (0.2).
11/14/06 S Strong	.80 Review notice of auction and procedures for service of same (0.3); oversee filing of same (0.1); telephone conference with J. Reed regarding notice to potential bidders (0.2); exchange follow-up emails regarding same (0.2).

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11/14/06 S Strong	.60 Email to committees regarding plan endorsement letters (0.2); review same (0.3); email to J. Miller regarding including same in solicitation packet (0.1).
11/14/06 S Strong	1.50 Review and analysis of revised liquidation analysis and projected recovery ranges by class from M. Haftl (0.6); incorporate same into revised disclosure statement (0.8); telephone conference with M. Haftl regarding same (0.1).
11/14/06 S Strong	.90 Review emails from committees and assist with final revisions to Plan (0.7); circulate final version of Plan to committees and local counsel with comments (0.2).
11/14/06 S Strong	2.50 Work on final revisions to disclosure statement (2.3); transmit final version of Disclosure Statement to committees and local counsel with comments (0.2).
11/14/06 A Tsu	.60 Reviewing incoming correspondence from C. Carline regarding order of document mailing (.2); background research regarding same with J. Miller at BMC (.2); responding to same (.2).
11/15/06 P Hunt	3.10 Read and respond to numerous Committee emails on plan filing (3.1).
11/15/06 A Jarvis	.60 Correspondence on plan and disclosure statement.
11/15/06 B Kotter	5.60 Continued work on finalizing revisions on disclosure statement order exhibits and solicitation materials (4.4); phone call with J. Miller at BMC (.4); review of committee letters (.8).
11/15/06 E Monson	1.70 Follow up and work on Plan and Disclosure Statement issues.
11/15/06 E Monson	.90 Follow up and work on balloting issues.
11/15/06 S Strong	1.90 Review various final comments from committees regarding disclosure statement order (0.3); review Plan endorsement letters from committees and exchange emails with committees counsel regarding minor revisions

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to same (0.7); exchange emails with local counsel and committees regarding final revisions and attachments to disclosure statement order (0.6); exchange emails with local counsel regarding obtaining consents for same and uploading order to court (0.3).

- 11/15/06 S Strong .40 Review plan provisions regarding materials for Direct Lender Supplement (0.2); exchange emails with J. Reed regarding same (0.2).
- 11/15/06 S Strong 1.70 Review proposed solicitation package materials and work on organization and logistics for same (1.1); review emails from C. Carlyon, A. Tsu and A. W. Jarvis regarding same (0.2); confer with J. Miller of BMC regarding same (0.4).
- 11/15/06 S Strong 1.50 Exchange emails with G. Garman regarding Class 4 balloting issues (0.2); analysis of issues raised regarding direct lender claims extended bar date and related balloting issues (0.6); telephone conference with J. Miller regarding same (0.3); telephone conference with G. Garman regarding same (0.2); further discussions with J. Miller regarding same (0.2).
- 11/15/06 S Strong .20 Exchange emails with local counsel and J. Miller regarding status of disclosure statement order and anticipated entry of same (.2).
- 11/15/06 A Tsu .40 Reviewing incoming correspondence from FTDF regarding documents to be mailed to parties in USACM (.1); following up with J. Miller regarding same (.2); responding to C. Carlyon email (.1).
- 11/15/06 A Tsu 1.30 Final review of amended plan prior to filing.
- 11/16/06 B Kotter 4.20 Revise ballots and send to BMC for inclusion in solicitation materials (1.1); work on revising and finalizing solicitation materials (2.2); work on responding to ECC concerns regarding balloting (.9).

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11/16/06 B Kotter	1.60 Follow up with local counsel on entry of order (.3); revise confirmation notice for solicitation materials (1.2); send to BMC Group (.1).
11/16/06 E Monson	.50 Conference with G. Garman regarding ballot issues and review e-mails in connection therewith.
11/16/06 E Monson	.50 Conference call with to J. Miller and discuss ballot issues and solicitation package and course of action.
11/16/06 E Monson	.50 Review solicitation package.
11/16/06 E Monson	.50 Review numerous e-mails relating to comments to Disclosure Statement Order.
11/16/06 E Monson	.40 Review of active issues left on plan and attachment outlining deadlines to be met (.2); review e-mails from C. Pajak regarding setting up conference to discuss remaining plan issues (.2).
11/16/06 S Strong	1.40 Exchange emails with local counsel regarding preparation of solicitation materials and need for signed order approving disclosure statement (0.2); exchange emails with J. Miller regarding same (0.2); locate and transmit Word versions of solicitation documents to J. Miller for formatting (0.2); work on notices of non-voting status to deemed rejecting and deemed accepting classes (0.7); transmit same to J. Miller (0.1).
11/16/06 S Strong	.70 Telephone conference with J. Miller regarding various timing issues concerning solicitation package mail-out and balloting (0.3); telephone conference with J. McPherson regarding same (0.4).
11/16/06 S Strong	.90 Telephone conference with G. Garman and E. A. Monson regarding distributing class 4 ballots to all direct lenders (0.4); telephone conference with J. Miller regarding same (0.2); telephone conference with S. Smith regarding same (0.1); email to G. Garman regarding same (0.2).

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11/16/06 S Strong	.20 Review order approving disclosure statement and related exhibits as entered on docket today (0.1); email to BMC regarding same (0.1)..
11/16/06 S Strong	.20 Review revised summary of plan received from S. Sherman (0.1); email to him regarding version approved by court and timing of solicitation materials (0.1).
11/16/06 S Strong	1.30 Review and edit draft of proposed solicitation booklet from BMC (1.2); email to J. Miller regarding same (0.1).
11/16/06 A Tsu	2.40 Reviewing plan to determine action items for all parties (1.7); drafting correspondence regarding same (.7).
11/17/06 P Hunt	.70 Telephone conference with balloting agent regarding ballot issues to certain classes (.7).
11/17/06 B Kotter	.30 Receive e-mail from J. Reed regarding certificate of service on interested parties, review and forward to local counsel for filing.
11/17/06 E Monson	.50 Review e-mails from C. Pajak regarding conference on confirmation issues and send replies (.2); conference with C. Pajak to discuss things to complete in connection with confirmation (.3).
11/17/06 S Strong	1.10 Review modified ballot and related solicitation materials from BMC (0.3); telephone conference with J. Miller regarding Plan solicitation materials and recipients of various parts of the solicitation package (0.3); exchange emails with J. Miller regarding non-voting claimants under Plan (0.2); review Solicitation Procedures and requirements (0.3).
11/19/06 S Strong	.40 Review question from S. Kjontvedt of BMC concerning Plan classes and ballots and review related Plan provisions (0.3); email to S. Kjontvedt regarding same (0.1).

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11/20/06 A Jarvis	.80 Analyze balloting issues, Diversified, document issues.
11/20/06 E Monson	.10 Review e-mail of J. Miller regarding service of solicitation materials.
11/20/06 S Strong	.20 Telephone conference with J. Miller regarding mail-out of solicitation packages and related issues (.2).
11/20/06 S Strong	.30 Telephone conference with investors counsel A. Abrams regarding Plan issues (.3).
11/20/06 S Strong	.30 Telephone conference with J. Atkinson regarding Plan confirmation issues (.3).
11/20/06 S Strong	1.60 Analysis and research of issues for confirmation brief and declaration in support (1.6).
11/20/06 S Strong	.20 Follow-up on various Disclosure Statement and Plan issues (.2).
11/21/06 P Hunt	.50 Telephone conference with Mesirow team, S. C. Strong and A. W. Jarvis regarding plan issues (.5).
11/21/06 A Jarvis	.40 Analyze plan confirmation issues.
11/21/06 A Jarvis	.50 Review e-mails regarding committee solicitation motion.
11/21/06 A Jarvis	.50 Conference call with Mesirow and RQN team regarding solicitation, plan confirmation issues.
11/21/06 A Jarvis	.60 Analyze prepaid interest, plan issues, solicitation.
11/21/06 A Jarvis	.30 Correspondence on balloting issues.
11/21/06 A Jarvis	.40 Review e-mails from investors on plan.
11/21/06 B Kotter	2.50 Review letter from D. Cargelisa regarding opposition to Plan (.6); legal research on solicitation issues under section 1125 (1.7); facilitate possible response to D. Cargelisa letter (.2).

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11/21/06 E Monson	.60 Review time to act solicitation by investor.
11/21/06 E Monson	.30 Conference with client regarding response to improper solicitation.
11/21/06 E Monson	.80 Conference with committee counsel regarding response to improper solicitations.
11/21/06 E Monson	.10 Draft e-mail to B. D. Wride regarding working on declaration for tracing.
11/21/06 S Strong	.20 Exchange emails with committees counsel regarding unauthorized Plan solicitation and conference call today to address same (.2).
11/21/06 S Strong	.50 Participate in telephone conference with Mesirow team regarding plan confirmation issues (.5).
11/21/06 S Strong	.80 Participate in telephone conference with debtors and committees professionals regarding unauthorized Plan solicitation and possible responses (.8).
11/21/06 S Strong	.60 Research regarding unauthorized plan solicitation issues (0.6).
11/21/06 S Strong	.40 Review email from C. Pajak regarding status of mail-out of solicitation packages (0.1); telephone conference with J. Miller regarding same (0.2); email to C. Pajak to confirm mail-out (0.1).
11/22/06 A Jarvis	1.60 Review e-mails and committee pleadings regarding solicitation issue.
11/22/06 E Monson	.60 Review response to unauthorized solicitation from the committees.
11/22/06 S Strong	1.90 Review various drafts of proposed supplemental solicitation to address unauthorized solicitation documents (1.8); telephone conference with C. Pajak regarding same (0.1).
11/22/06 S Strong	.60 Review draft of motion to permit supplemental solicitation (0.3); email to G. Garman regarding same (0.1); review revised drafts of motion regarding same (0.2).

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11/22/06 S Strong	.30 Review email from C. Carlyon regarding solicitation packages distributed (0.1); exchange emails with J. Miller regarding same (0.1); telephone conference with J. Miller regarding same (0.1).
11/22/06 S Strong	.50 Review solicitation package as distributed to investors and creditors for potential questions from investors regarding same (0.5).
11/22/06 S Strong	.40 Analysis of issues for confirmation brief (0.4).
11/22/06 C Hurst	1.90 Review and study solicitation packet in anticipation of incoming calls (1.9).
11/24/06 A Jarvis	.20 Correspondence on liquidating trust agreement, tax issues.
11/27/06 P Hunt	.40 Facilitate response to direct lender questions on plan (.2); evaluate plan provisions and timing (.2).
11/27/06 A Jarvis	.40 Correspondence on status of plan documents that need to be served this week.
11/27/06 A Jarvis	.60 Correspondence on plan document filings.
11/27/06 E Monson	1.20 Review e-mails on schedules and other supplements to be filed in connection with plan and follow up regarding same.
11/27/06 S Strong	.60 Prepare for hearing on supplemental disclosures (.6).
11/27/06 S Strong	.40 Confer with J. Atkinson and S. Smith regarding plan confirmation and post-confirmation issues (.4).
11/27/06 S Strong	.20 Exchange emails with J. McPherson regarding transfer of LSAs under the Plan (.2).
11/27/06 C Hurst	3.40 Receipt, return calls, field calls regarding questions on plan and balloting (involving lengthy calls, detailed review of plan) (3.4).
11/28/06 S Cummings	.70 Analysis of Confirmation Hearing Brief issues.

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11/28/06 P Hunt	.60 Work on plan disbursement issues (.4); revise agency agreement (.2).
11/28/06 A Jarvis	.50 Conference call with S. C. Strong and S. Smith regarding plan documents, \$2.6 million issue.
11/28/06 A Jarvis	.30 Correspondence on plan documents.
11/28/06 A Jarvis	.50 Correspondence on liquidating trust issues.
11/28/06 A Jarvis	.50 Correspondence on servicing fee schedule.
11/28/06 A Jarvis	.50 Correspondence with Silver Point on loan servicing schedules.
11/28/06 A Jarvis	.80 Review proposed agency agreement and correspondence regarding same.
11/28/06 E Monson	.40 Review opposition to request for supplemental disclosure.
11/28/06 E Monson	.40 Review draft of order on supplemental disclosure.
11/28/06 E Monson	.20 Review e-mail from B. Hagen regarding pleadings on Botaba and Palm Terrace and send reply.
11/28/06 E Monson	.30 Further follow up with R. Madsen regarding follow up and review his reply e-mails.
11/28/06 E Monson	.10 Review e-mail from L. Schwartz.
11/28/06 E Monson	.30 Review e-mail from S. Smith regarding contracts to assume.
11/28/06 S Strong	.60 Review and analysis of factual and legal issues to address in plan confirmation proceedings (.6).
11/28/06 S Strong	.90 Review objection of D. Cangelosi to committees motion for supplemental plan disclosures (0.3); research and analysis of issues raised therein (0.6).

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11/28/06 S Strong	.70 Confer with S. Smith regarding Direct Lender Supplement to be disseminated to Direct Lenders in connection with Plan (0.4); review Plan provisions regarding same (0.3).
11/28/06 S Strong	.50 Confer with J. Atkinson and M. Haftl regarding provisions of Plan and APA relating to loan fees (0.3); review Plan provisions regarding same (0.2).
11/28/06 S Strong	.40 Prepare for hearings on supplemental plan disclosures and Lerin Hills loan (.4).
11/28/06 S Strong	1.20 Appear and participate in hearing on supplemental plan disclosures (1.2).
11/28/06 S Strong	.30 Confer with S. Smith regarding plan solicitation issues (.3).
11/28/06 S Strong	.20 Telephone conference with E. A. Monson regarding results of todays hearings (.2).
11/28/06 C Hurst	.70 Receipt, respond to calls from lenders, investors regarding Solicitation packet.
11/29/06 S Cummings	.20 Continued analysis of confirmation hearing brief issues.
11/29/06 P Hunt	1.90 Begin review of liquidation trust agreement (1.6); study issues related to questions received by investors about plan (.3).
11/29/06 A Jarvis	.30 Correspondence on proposed agency agreement.
11/29/06 A Jarvis	.80 Telephone conference with S. Smith and M. Tashman regarding form of loan servicing schedules.
11/29/06 A Jarvis	.20 Correspondence on loan servicing schedule.
11/29/06 A Jarvis	.30 Work on plan documents, auction issues, bidder requirements.
11/29/06 A Jarvis	.50 Correspondence with committees regarding loan servicing schedule.
11/29/06 A Jarvis	.80 Correspondence regarding executory contracts schedule.

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11/29/06 A Jarvis	.50 Correspondence on draft ADR.
11/29/06 A Jarvis	.60 Correspondence with Silver Point on loan servicing schedule, ADR.
11/29/06 A Jarvis	1.20 Correspondence with committees, client on loan servicing schedule.
11/29/06 A Jarvis	.40 Follow-up regarding executory contracts schedule.
11/29/06 A Jarvis	.40 Correspondence with S. Smith regarding loan servicing schedule and investor statements.
11/29/06 A Jarvis	.30 Telephone conference with S. Smith, S. C. Strong, B. J. Kotter regarding loan servicing schedule, investor statements, form of filing and service.
11/29/06 B Kotter	6.50 Work on drafting Direct Lender Supplement (1.6); work on drafting Executory Contracts Schedule (.8); exchange e-mails with Schwartzer & McPherson regarding filings (.3); review of e-mail from BMC regarding service of confirmation materials (.2); follow-up on filing and formation of attachment schedules (1.8); conference call with A. W. Jarvis, S. Smith and S. C. Strong regarding Direct Lender Supplement revisions (.4); make additional suggested changes (.8) and e-mail to local counsel for filing (.6).
11/29/06 E Monson	1.30 Work with S. C. Strong and S. Smith regarding assumption of contract issues and schedules and review possible list of contracts.
11/29/06 E Monson	.50 Conference calls with S. Smith and A. W. Jarvis regarding contract issues and schedules.
11/29/06 E Monson	1.50 Work on supplemental disclosures under the Plan (1.5).
11/29/06 E Monson	.20 Review e-mails regarding borrower questions on estoppel letters.

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11/29/06 S Strong	.40 Review proposed order regarding supplemental Plan solicitations (0.3); email to committees regarding same (0.1).
11/29/06 S Strong	1.00 Review and analysis of proposed ADR agreement in connection with Plan Supplement documents (0.8); exchange emails with G. Garman, R. Charles, and S. Freeman regarding same (0.2).
11/29/06 S Strong	2.50 Evaluate plan confirmation issues (0.6); research factual and legal issues in support of plan confirmation (1.3); begin drafting sections of proposed T. Allison declaration regarding same (0.6).
11/29/06 S Strong	.20 Evaluate pension plan issues and draft objections to PBGC claims (.2).
11/29/06 S Strong	.40 Analyze prepaid interest issues in connection with plan confirmation (.4).
11/29/06 S Strong	.40 Telephone conference with R. Charles regarding candidate for USACM trustee (0.2); evaluate candidate (.2).
11/29/06 S Strong	1.40 Review plan requirements for filing list of executory contracts and leases to be assumed (0.4); review and revise Notice regarding executory contracts and leases (0.3); review and analysis of preliminary list from S. Smith regarding same (0.3); telephone conference with S. Smith regarding same (0.2); review revised list from S. Smith regarding same (0.1); oversee filing of Notice and revised list regarding same (0.1).
11/29/06 S Strong	1.60 Work on language for Direct Lender Supplement relating to Plan (0.8); review proposed LSA servicing fee exhibits for Direct Lender Supplement (0.3); telephone conferences with S. Smith regarding same (0.3); oversee filing of Direct Lender Supplement with various exhibits (0.2).
11/29/06 C Hurst	1.20 Receipt of calls regarding Solicitation Packet.
11/30/06 A Jarvis	.20 Correspondence on service of loan servicing fee schedule.

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11/30/06 A Jarvis	.20 Correspondence on questions on direct investor supplement.
11/30/06 A Jarvis	.30 Correspondence on disbursement agency agreement.
11/30/06 A Jarvis	.70 Telephone conference with S. Smith and S. C. Strong regarding bids, investor statement issues, response to investor questions.
11/30/06 A Jarvis	.40 Evaluate IP issues, plan trustee issues, plan transition issues.
11/30/06 A Jarvis	1.00 Review comments on liquidating trust agreement and plan issues and respond with suggestions for resolution with UCC and further research needed.
11/30/06 S Strong	1.20 Telephone conference with investor B. Susskind regarding Direct Lender questions concerning treatment of prepaid interest under Plan (0.3); email to T. Allison, M. Olson and A. W. Jarvis regarding same (0.2); exchange follow-up emails with T. Allison regarding same (0.1); draft proposed language for USACM website to explain limits on prepaid interest (0.6).
11/30/06 S Strong	.80 Telephone conference with J. McPherson regarding Binford and Copper Sage claims, ballots, and potential Rule 3108 motions (0.5); review claims and balloting procedures regarding same (0.2); exchange emails with S. Scann regarding same (0.1).
11/30/06 S Strong	.60 Telephone conference with S. Smith and A. W. Jarvis regarding prepaid interest issues to address in T. Allison declaration in support of Plan (.6).
11/30/06 S Strong	1.10 Participate in telephone conference with R. Charles regarding various plan confirmation and transition issues affecting USACM (0.7); further analysis of issues raised in call (0.4).
11/30/06 S Strong	.30 Review liquidating trust and related Plan issues (.3).

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11/30/06 S Strong	.20 Exchange emails with E. Withrow regarding Direct Lender Supplement and related LSA information transmitted to all DLs (0.1); telephone conference with S. Smith regarding same (0.1).
11/30/06 C Hurst	.60 Respond to calls from Direct Lender(s).

TOTAL FOR LEGAL SERVICES RENDERED

\$139,698.00